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Quarterly Summary of State and Local Tax Revenue JULY-SEPTEMBER 1970

U.S. DEPARTMENT OF COMMERCE/Bureau of the Census

Taxes collected by State and local governments in the United States totaled \$88.9 billion during the 12 months ended with September 1970. This reflects an increase of \$8.5 billion, or 10.5 percent from a year earlier. State taxes amounted to \$48.4 billion, or 11.4 percent more than in the 12 months ended with September 1969. The yield of locally imposed taxes rose 9.5 percent to \$40.5 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent increase
	1970	1969	
Total.....	88,920	80,470	10.5
Property.....	35,747	32,977	8.4
Other than property....	53,173	47,493	12.0
General sales and gross receipts.....	16,534	14,730	12.2
Motor fuel sales.....	6,327	5,847	8.2
Individual income....	10,881	9,296	17.1
Motor vehicle and operators' licenses.	3,103	2,859	8.5
Corporation net income.....	3,640	3,340	9.0
All other.....	12,688	11,421	11.1

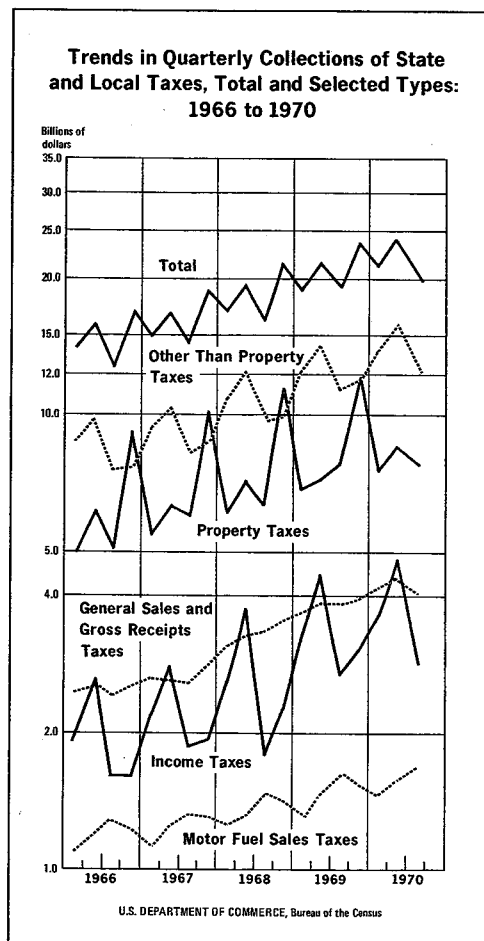
During the third quarter of calendar 1970, collections of State and local taxes amounted to \$19.8 billion. As compared with the corresponding quarter of 1969, this indicates a rise of \$0.8 billion, or 4.1 percent, with State tax revenue up 6.2 percent and local taxes up 1.7 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1966.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly

tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax



rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1970 and State Government Finances in 1969. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1968-1969.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (61 percent in fiscal 1968-69) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter of 1970 and Prior Periods
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1970:										
3d quarter.....	19,777	10,762	9,015	7,741	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,282	14,436	9,846	8,560	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,251	12,627	8,624	7,557	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
12 MONTHS ENDING										
September 1970.....	88,920	48,435	40,485	35,747	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	88,133	47,803	40,330	35,728	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,097	46,334	38,763	34,321	15,676	6,119	10,429	3,495	2,920	12,137
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897
December 1967.....	64,242	33,353	30,889	27,686	10,741	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482

^r Revised.

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1968-69 and earlier years. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1970, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1968 ¹	Collections, 12 months ended Sept.			Area	Area population, 1968 ¹	Collections, 12 months ended Sept.		
		1970	1969	Percent change			1970	1969	Percent change
ALABAMA					HAWAII				
Jefferson County.....	645,400	37.4	35.5	5.4	Honolulu city.....	627,800	65.5	59.2	10.6
Mobile County.....	326,300	15.9	15.1	5.3	ILLINOIS				
ARIZONA					(See also Missouri)				
Maricopa County.....	871,900	136.5	124.4	9.7	Chicago SMSA.....	6,815,200	1,281.1	1,504.3	-14.8
Pima County ²	314,800	62.6	57.9	8.1	Cook County.....	5,421,700	936.0	1,194.4	-21.6
CALIFORNIA					Du Page County.....	441,800	122.4	110.4	10.9
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,260,900	330.6	304.3	8.6	Kane County.....	256,100	52.8	49.2	7.3
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,859,600	1,873.6	1,787.0	4.8	Lake County.....	356,400	93.2	81.7	14.1
San Bernardino-Riverside-Ontario SMSA.....	1,086,500	268.9	255.1	5.4	McHenry County.....	105,200	25.4	21.4	18.7
Riverside County.....	427,800	111.7	104.1	7.3	Will County.....	234,000	51.3	46.8	9.6
San Bernardino County.....	658,700	157.2	151.0	4.1	INDIANA				
San Diego SMSA (San Diego County).....	1,220,600	245.9	230.7	6.6	(See also Kentucky and Ohio)				
San Francisco-Oakland SMSA.....	2,999,200	991.9	908.3	9.2	Indianapolis SMSA.....	1,061,800	² 217.1	³ 199.5	8.8
Alameda County.....	1,040,100	310.9	287.2	8.3	Boone County.....	28,500	5.1	(NA)	(NA)
Contra Costa County.....	539,900	174.0	171.2	1.6	Hamilton County.....	48,400	8.6	8.1	6.2
Marin County.....	195,900	61.3	58.5	4.8	Hancock County.....	32,800	5.3	4.0	32.5
San Francisco city.....	697,300	264.0	222.4	18.7	Hendricks County.....	52,100	7.1	6.5	9.2
San Mateo County.....	526,000	181.7	169.0	7.5	Johnson County.....	52,500	7.8	6.5	20.0
Other counties:					Marion County.....	767,600	172.3	159.2	8.2
Fresno.....	414,800	95.1	90.2	5.4	Morgan County.....	42,100	7.0	6.2	12.9
Kern.....	331,100	89.4	89.6	-0.2	Shelby County.....	37,800	(NA)	(NA)	(NA)
Sacramento.....	602,300	127.2	136.4	-6.7	Lake County.....	525,400	133.0	132.8	0.2
Santa Clara.....	985,000	283.1	254.6	11.2	IOWA				
COLORADO					(See also Missouri)				
Denver SMSA.....	1,128,800	228.0	211.0	8.1	Polk County ²	273,600	64.4	61.2	5.2
Adams County.....	164,400	29.9	26.5	12.8	KANSAS				
Arapahoe County.....	136,800	30.6	28.1	8.9	(See also Missouri)				
Boulder County.....	114,700	23.5	21.5	9.3	Sedgwick County.....	367,400	74.0	82.2	-10.0
Denver city.....	493,100	102.7	99.4	3.3	KENTUCKY				
Jefferson County.....	219,800	41.3	35.5	16.3	(See also Ohio)				
CONNECTICUT					Louisville, Ky.-Ind. SMSA.....	801,800	³ 86.4	³ 57.0	51.6
Fairfield County.....	784,700	225.7	203.4	11.0	Jefferson County, Ky.....	675,000	72.0	44.2	62.9
Hartford County.....	802,000	231.7	196.5	17.9	Clark County, Ind.....	70,000	(NA)	(NA)	(NA)
New Haven County.....	726,300	187.8	159.6	17.7	Floyd County, Ind.....	56,800	7.8	6.2	25.8
DELAWARE					LOUISIANA				
New Castle County.....	373,100	38.7	31.5	22.9	New Orleans SMSA.....	1,063,900	³ 80.8	³ 77.5	4.3
DISTRICT OF COLUMBIA					Jefferson Parish.....	314,900	32.9	28.3	16.3
Washington, D.C.-Md.-Va. SMSA.....	2,750,600	489.1	³ 509.8	-4.1	New Orleans city.....	637,600	37.8	39.2	-3.6
Washington, D.C.....	802,300	123.2	123.0	0.2	St. Bernard Parish.....	48,700	(NA)	(NA)	(NA)
Montgomery County, Md.....	474,500	128.1	113.4	13.0	St. Tammany Parish.....	62,700	3.8	3.7	2.7
Prince Georges County, Md.....	606,600	81.6	108.0	-24.4	MARYLAND				
Alexandria city, Va.....	108,000	20.6	16.1	28.0	(See also District of Columbia)				
Arlington County, Va.....	175,700	33.1	32.0	3.4	Baltimore SMSA.....	1,980,700	³ 328.5	³ 323.7	1.5
Fairfax city, Va.....	(⁴)	3.3	(NA)	(NA)	Anne Arundel County.....	277,300	35.4	30.6	15.7
Fairfax County, Va.....	⁴ 454,600	78.3	94.5	-17.1	Baltimore city.....	899,600	160.9	172.3	-6.6
Falls Church city, Va.....	(⁴)	2.2	2.0	10.0	Baltimore County.....	575,000	99.6	94.2	5.7
Loudoun County, Va.....	37,300	4.6	(NA)	(NA)	Carroll County.....	67,600	12.9	7.1	81.7
Prince William County, Va.....	91,600	14.1	13.2	6.8	Harford County.....	108,100	13.7	13.5	1.5
FLORIDA					Howard County.....	53,100	(NA)	(NA)	(NA)
Miami SMSA (Dade County).....	1,149,600	202.2	186.8	8.2	MASSACHUSETTS				
Tampa-St. Petersburg SMSA.....	923,500	124.3	101.6	22.3	Boston ⁵	3,238,700	941.7	805.8	16.9
Hillsborough County.....	465,000	63.7	55.7	14.4	Essex County.....	624,000	152.4	126.1	20.9
Pinellas County.....	458,500	60.6	45.9	32.0	Middlesex County.....	1,337,100	365.3	316.8	15.3
Other counties:					Norfolk County.....	590,000	172.0	140.3	22.6
Broward.....	525,900	87.6	71.1	23.2	Suffolk County.....	687,600	252.0	222.6	13.2
Duval (Jacksonville city).....	513,100	52.8	53.8	-1.9	Other counties:				
Orange.....	320,000	36.5	33.2	10.0	Bristol ²	415,600	82.4	80.4	2.5
GEORGIA					Hampden.....	436,600	96.8	85.5	13.2
Atlanta SMSA.....	1,330,400	241.2	199.5	20.9	Worcester.....	612,400	132.4	107.5	23.2
Clayton County.....	86,300	10.7	9.4	13.8	MICHIGAN				
Cobb County.....	179,400	20.0	16.7	19.8	Detroit SMSA.....	4,127,400	905.8	833.8	8.6
De Kalb County.....	375,400	56.3	40.7	38.3	Macomb County.....	604,200	116.8	126.2	-7.4
Fulton County.....	627,100	148.8	128.6	15.7	Oakland County.....	842,700	210.5	186.6	12.8
Gwinnett County.....	62,200	5.4	4.1	31.7	Wayne County.....	2,680,500	578.5	521.0	11.0
					Other counties:				
					Genesee.....	432,200	85.7	81.7	4.9
					Kent.....	400,400	67.6	58.7	15.2

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1970, and Prior Periods—Continued

(Dollar amounts in millions)

(Dollar amounts in millions)									
Area	Area population, 1968 ¹	Collections, 12 months ended Sept.			Area	Area population, 1968 ¹	Collections, 12 months ended Sept.		
		1970	1969	Percent change			1970	1969	Percent change
MINNESOTA					OHIO				
Minneapolis-St. Paul SMSA.....	1,676,800	² 398.6	³ 339.2	17.5	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,375,700	225.3	190.1	18.5
Anoka County.....	136,900	(NA)	(NA)	(NA)	Clermont County, Ohio.....	94,800	10.9	9.8	11.2
Dakota County.....	120,600	29.8	17.8	67.4	Hamilton County, Ohio.....	925,300	183.0	156.3	17.1
Hennepin County.....	904,300	242.6	208.0	16.6	Warren County, Ohio.....	85,200	8.5	7.5	13.3
Ramsey County.....	440,500	92.8	81.0	14.6	Boone County, Ky.....	28,100	5.4	2.0	170.0
Washington County.....	74,500	7.5	13.1	-42.7	Campbell County, Ky.....	86,700	6.5	6.4	1.6
MISSOURI					Kenton County, Ky.....	125,600	8.9	7.7	15.6
Kansas City, Mo.-Kans. SMSA.....	1,230,700	226.7	182.6	24.2	Dearborn County, Ky.....	30,000	2.1	0.4	425.0
Cass County, Mo.....	42,000	1.3	1.3	-	Cleveland SMSA.....	2,068,100	500.5	468.3	6.9
Clay County, Mo.....	110,200	18.5	16.0	15.6	Cuyahoga County.....	1,742,300	433.6	414.4	4.6
Jackson County, Mo.....	643,800	107.8	76.5	40.9	Geauga County.....	62,400	12.2	10.0	22.0
Platte County, Mo.....	31,500	5.0	4.2	19.0	Lake County.....	186,200	41.2	32.9	25.2
Johnson County, Kans.....	208,000	54.4	47.3	15.0	Medina County.....	77,100	13.5	11.0	22.7
Wyandotte County, Kans.....	195,200	39.7	37.3	6.4	Columbus SMSA.....	870,400	¹ 142.9	127.9	11.7
St. Louis, Mo.-Ill. SMSA.....	2,326,400	380.0	357.0	6.4	Delaware County.....	41,400	(NA)	5.6	(NA)
Franklin County, Mo.....	55,500	6.3	5.5	14.5	Franklin County.....	789,100	132.0	117.7	12.1
Jefferson County, Mo.....	101,300	10.8	6.7	61.2	Pickaway County.....	39,900	(NA)	4.6	(NA)
St. Charles County, Mo.....	80,300	10.9	9.7	12.4	Dayton SMSA.....	834,600	146.5	127.8	14.6
St. Louis city, Mo.....	671,700	82.5	81.6	1.1	Greene County.....	120,300	14.4	12.5	15.2
St. Louis County, Mo.....	901,600	181.9	163.1	11.5	Miami County.....	88,800	13.8	9.4	46.8
Madison County, Ill.....	245,400	47.0	47.0	-	Montgomery County.....	590,100	112.9	102.5	10.1
St. Clair County, Ill.....	270,600	40.6	43.4	-6.5	Preble County.....	35,400	5.4	3.4	58.8
NEBRASKA					Other counties:				
Douglas County.....	379,600	82.8	75.4	9.8	Lucas.....	480,700	88.9	82.5	7.8
NEW JERSEY					Mahoning.....	300,700	48.8	(NA)	(NA)
(See also Pennsylvania)					Stark.....	363,100	46.7	33.2	40.7
Newark SMSA.....	1,880,700	550.5	513.4	7.2	Summit.....	556,000	105.4	(NA)	(NA)
Essex County.....	967,300	286.6	272.0	5.4	OKLAHOMA				
Morris County.....	368,300	112.4	101.4	10.8	Oklahoma County.....	497,100	61.9	62.2	-0.5
Union County.....	545,100	151.5	140.0	8.2	Tulsa County.....	389,600	56.0	53.4	4.9
Paterson-Clifton-Passaic SMSA.....	1,353,400	365.8	324.0	12.9	OREGON				
Bergen County.....	888,800	255.9	224.0	14.2	Portland, Oreg.-Wash. SMSA.....	956,900	186.0	184.5	0.8
Passaic County.....	464,600	109.9	100.0	9.9	Clackamas County, Oreg.....	156,000	14.2	29.1	-51.2
Other counties:					Multnomah County, Oreg.....	535,900	122.8	114.4	7.3
Hudson.....	615,100	151.3	140.4	7.8	Washington County, Oreg.....	142,600	31.8	26.3	20.9
Mercer ²	300,400	79.8	74.3	7.4	Clark County, Wash.....	122,400	17.2	14.7	17.0
Middlesex ²	519,600	140.5	123.2	14.0	PENNSYLVANIA				
Monmouth ²	411,400	118.4	103.3	14.6	Philadelphia, Pa.-N.J. SMSA.....	4,828,500	737.1	752.0	-2.0
NEW MEXICO					Bucks County, Pa.....	380,300	64.5	55.6	16.0
Bernalillo County ²	286,800	33.8	28.7	17.8	Chester County, Pa.....	270,400	39.3	36.9	6.5
NEW YORK					Delaware County, Pa.....	597,400	115.2	100.7	14.4
Buffalo SMSA.....	1,324,100	284.4	263.8	7.8	Montgomery County, Pa.....	620,500	134.8	95.6	41.0
Erie County.....	1,089,100	236.5	218.0	8.5	Philadelphia city, Pa.....	2,032,400	195.5	199.5	-2.0
Niagara County.....	235,000	47.9	45.8	4.6	Burlington County, N.J.....	311,500	59.4	49.4	20.2
New York SMSA.....	11,550,600	3,285.8	3,335.6	-1.5	Camden County, N.J.....	453,800	95.7	86.8	10.3
Nassau County.....	1,441,800	596.0	524.4	13.7	Gloucester County, N.J.....	162,200	32.7	27.5	18.9
New York City.....	7,964,200	1,893.2	2,138.7	-11.5	Pittsburgh SMSA.....	2,386,800	301.6	315.7	-4.5
Rockland County.....	211,600	60.8	69.6	-12.6	Allegheny County.....	1,600,200	224.9	243.4	-7.6
Suffolk County.....	1,042,200	382.0	298.7	27.9	Beaver County.....	202,800	24.0	22.2	8.1
Westchester County.....	890,800	353.8	304.2	16.3	Washington County.....	216,300	18.3	18.1	1.1
Rochester SMSA.....	853,400	191.3	170.7	12.1	Westmoreland County.....	367,500	34.4	32.0	7.5
Livingston County.....	51,600	9.1	8.5	7.1	Other counties:				
Monroe County.....	682,700	160.1	142.8	12.1	Berks.....	291,500	32.6	30.4	7.2
Orleans County.....	40,200	5.7	5.6	1.8	Erie ²	254,800	38.5	43.1	-10.7
Wayne County.....	78,900	16.4	13.8	18.8	Lancaster.....	302,100	28.7	23.6	21.6
Other counties:					Luzerne.....	340,300	28.3	26.2	8.0
Albany.....	285,800	55.5	49.5	12.1	RHODE ISLAND				
Oneida.....	279,000	44.8	44.5	0.7	Providence-Pawtucket-Warwick ²	748,400	152.6	126.4	20.7
Onondaga.....	463,700	84.7	99.7	-15.0	Bristol County.....	43,900	9.5	8.1	17.3
NORTH CAROLINA					Kent County.....	135,700	24.9	22.0	13.2
Mecklenburg County.....	336,600	45.0	44.0	2.3	Providence County.....	568,800	118.2	96.3	22.7
					TENNESSEE				
					Knox County.....	275,000	27.8	26.3	5.7
					Nashville-Davidson.....	445,700	40.8	57.7	-29.3
					Shelby County.....	717,800	98.4	65.5	50.2

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1970, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1968 ¹	Collections, 12 months ended Sept.			Area	Area popu- lation, 1968 ²	Collections, 12 months ended Sept.		
		1970	1969	Percent change			1970	1969	Percent change
TEXAS					VIRGINIA (See also District of Columbia)				
Dallas SMSA.....	1,459,200	241.9	215.9	12.0	Norfolk city.....	393,200	22.3	23.1	-3.5
Collin County.....	58,300	4.3	4.7	-8.5					
Dallas County.....	1,240,000	225.2	200.5	12.3	WASHINGTON (See also Oregon)				
Denton County.....	75,900	5.7	5.3	7.5					
Ellis County.....	46,300	3.5	3.3	6.1	Seattle-Everett SMSA.....	1,340,300	254.3	218.3	16.5
Kaufman County.....	32,300	2.4	1.7	41.2	King County.....	1,100,900	220.7	187.7	17.6
Rockwall County.....	6,400	0.8	0.4	100.0	Snohomish County.....	239,400	33.6	30.6	9.8
Houston SMSA.....	1,867,200	317.9	289.2	9.9	Other counties:				
Brazoria County.....	108,300	27.4	20.6	33.0	Pierce ²	357,800	46.1	38.9	18.5
Fort Bend County.....	52,400	8.0	5.1	56.9	Spokane.....	272,800	31.9	30.9	3.2
Harris County.....	1,630,000	272.8	254.2	7.3					
Liberty County.....	34,000	4.6	3.5	31.4	WEST VIRGINIA				
Montgomery County.....	42,500	5.1	5.8	-12.1	Kanawha County ²	239,800	22.8	22.1	3.2
San Antonio SMSA.....	850,000	77.2	70.2	10.0					
Bexar County.....	813,400	75.2	68.5	9.8	WISCONSIN				
Ga. du. lue County.....	36,600	2.0	1.7	17.6	Milwaukee SMSA.....	1,344,400	372.2	336.8	10.5
Other counties:					Milwaukee County.....	1,028,000	295.9	273.5	8.2
El Paso.....	351,400	32.8	33.2	-1.2	Ozaukee County.....	48,600	12.0	10.3	16.5
Tarrant.....	636,900	76.0	68.2	11.4	Washington County.....	58,500	15.0	8.9	68.5
UTAH					Waukesha County.....	209,300	49.3	44.1	11.8
Salt Lake County.....	441,600	75.2	71.9	4.6					

- Represents zero or rounds to zero.

NA Not available.

¹Population data are estimates as of July 1, 1968, as reported in the Census Bureau report, Series P-25, no. 432. See footnote 2.²Population data are estimates as of July 1, 1966.³Total includes amounts estimated for those areas not reporting.⁴Population shown for Fairfax County includes data for Fairfax city and Falls Church city.⁵Massachusetts State Economic Area C.⁶Rhode Island State Economic Area A.

Table 3. Collections of Selected State Taxes, Third Quarter of 1970 and Prior Periods

State	General sales and gross receipts					Motor fuel sales		
	3d quarter 1970 (thousand dollars)	12-month periods			3d quarter 1970 (thousand dollars)	12-month periods		
		Year ended Sept. 1970 (thousand dollars)	Percent change from--			Year ended Sept. 1970 (thousand dollars)	Percent change from--	
			Year ended June 1970	Year ended Sept. 1969			Year ended June 1970	Year ended Sept. 1969
Alabama.....	54,626	212,383	1.5	7.5	31,349	116,740	1.7	7.1
Alaska.....	(X)	(X)	(X)	(X)	3,283	10,557	1.8	12.6
Arizona.....	46,501	180,410	3.8	20.9	17,664	66,596	2.5	9.4
Arkansas.....	29,810	112,096	3.0	7.6	21,019	76,174	1.7	6.4
California.....	433,943	1,758,400	0.1	5.4	172,411	662,389	-1.5	4.2
Colorado.....	41,786	141,999	2.7	11.7	22,431	73,452	3.0	19.5
Connecticut.....	67,502	258,497	8.1	48.4	26,347	99,786	2.1	17.7
Delaware.....	(X)	(X)	(X)	(X)	3,575	16,901	-7.4	-3.9
District of Columbia ¹	17,877	73,629	3.2	17.8	4,247	17,007	-0.7	2.7
Florida.....	148,725	661,601	0.5	10.6	60,716	232,858	3.3	10.3
Georgia.....	88,240	340,237	1.3	7.2	42,596	157,755	2.0	8.1
Hawaii.....	46,583	168,755	3.7	16.3	4,771	18,085	2.1	7.1
Idaho.....	11,835	42,501	2.0	8.1	8,959	27,534	2.1	14.8
Illinois.....	260,178	991,552	-1.6	-2.7	86,976	330,779	6.3	30.5
Indiana.....	67,712	357,615	-6.1	1.3	41,919	153,552	1.1	-1.6
Iowa.....	51,205	216,878	-2.9	0.7	28,523	102,046	1.2	7.4
Kansas.....	37,601	147,995	1.7	6.7	22,542	82,985	1.9	31.5
Kentucky.....	71,107	272,334	1.7	7.4	29,181	106,213	1.5	5.7
Louisiana.....	49,483	175,637	4.3	7.4	31,777	121,070	1.0	11.1
Maine.....	25,464	86,575	4.0	18.3	11,827	38,352	2.9	17.5
Maryland.....	54,509	241,913	2.1	35.7	30,562	113,815	2.1	7.7
Massachusetts.....	43,982	176,223	4.6	7.6	25,335	137,927	1.6	7.5
Michigan.....	206,968	831,315	0.5	4.1	76,307	274,444	2.1	4.9
Minnesota.....	49,620	196,929	0.7	7.4	36,155	124,174	1.4	5.6
Mississippi.....	62,309	233,198	1.8	6.5	23,043	84,839	4.2	9.8
Missouri.....	68,071	334,973	-2.3	15.2	31,523	117,601	-0.1	5.7
Montana.....	(X)	(X)	(X)	(X)	9,845	29,516	2.3	12.8
Nebraska.....	22,696	76,114	8.4	12.7	19,474	63,604	5.0	13.0
Nevada.....	14,726	56,659	3.6	26.8	7,635	25,202	4.8	19.0
New Hampshire.....	(X)	(X)	(X)	(X)	5,991	23,327	-2.3	0.5
New Jersey.....	125,277	384,692	17.5	46.7	52,558	199,160	0.7	5.2
New Mexico.....	24,046	88,750	1.8	11.1	11,312	38,080	1.5	-2.2
New York.....	281,720	1,123,312	2.0	32.8	99,413	375,857	-1.0	3.0
North Carolina.....	71,151	269,953	2.1	9.8	58,940	218,625	2.3	27.9
North Dakota.....	13,422	46,681	8.7	27.9	7,810	20,766	5.6	10.4
Ohio.....	167,542	661,935	0.5	4.7	81,136	308,688	-3.6	-5.1
Oklahoma.....	25,513	95,458	2.3	5.3	25,869	92,550	1.8	6.0
Oregon.....	(X)	(X)	(X)	(X)	20,836	65,620	1.8	-0.2
Pennsylvania.....	185,468	961,390	1.4	6.4	82,107	339,769	-1.5	6.2
Rhode Island.....	19,977	78,794	2.4	8.4	7,556	28,039	1.2	6.9
South Carolina.....	53,270	198,335	3.0	31.6	22,524	87,111	-0.2	5.5
South Dakota.....	13,257	52,326	7.4	46.0	7,634	24,442	2.8	16.4
Tennessee.....	64,568	246,731	1.8	6.5	35,788	132,983	1.8	6.0
Texas.....	98,718	501,137	-4.8	14.0	91,389	314,280	3.2	9.1
Utah.....	24,555	93,735	2.6	30.5	11,357	38,783	2.6	18.5
Vermont.....	4,667	17,973	5.3	(²)	4,039	16,767	4.2	7.2
Virginia.....	55,157	214,254	2.0	-0.9	42,231	152,458	4.1	10.5
Washington.....	118,518	547,971	0.3	2.0	39,974	142,079	1.3	7.6
West Virginia.....	43,796	182,609	2.1	18.4	16,978	53,442	7.0	9.2
Wisconsin.....	34,203	292,698	7.4	146.0	38,177	132,665	1.6	6.4
Wyoming.....	9,659	32,294	4.3	7.7	6,236	19,763	5.0	21.0

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Third Quarter of 1970 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	3d quarter 1970 (thousand dollars)	12-month periods			3d quarter 1970 (thousand dollars)	12-month periods		
		Year ended Sept. 1970 (thousand dollars)	Percent change from--			Year ended Sept. 1970 (thousand dollars)	Percent change from--	
			Year ended June 1970	Year ended Sept. 1969			Year ended June 1970	Year ended Sept. 1969
Alabama.....	32,098	³ 114,086	0.3	1.5	1,480	25,822	0.1	2.6
Alaska.....	8,349	33,238	2.7	20.3	831	5,761	0.5	15.7
Arizona.....	16,037	76,405	6.8	37.5	4,392	21,326	1.3	7.9
Arkansas.....	8,169	43,039	-1.2	10.1	12,855	30,805	4.0	13.4
California.....	30,059	1,139,598	-1.0	3.8	23,010	272,109	2.0	7.1
Colorado.....	37,251	124,038	-3.1	0.3	4,199	27,550	1.5	22.1
Connecticut.....	78	4,994	(⁴)	(⁴)	8,698	43,733	0.9	25.2
Delaware.....	9,693	67,170	-1.9	10.1	1,676	10,881	-8.9	5.4
District of Columbia ¹	16,201	84,487	1.7	19.4	1,300	13,726	4.8	69.4
Florida.....	(X)	(X)	(X)	(X)	101,381	136,721	20.2	4.3
Georgia.....	42,204	188,104	1.7	28.3	4,241	37,537	0.6	12.3
Hawaii.....	28,857	108,293	3.1	18.3	-	-	-	-
Idaho.....	6,968	37,004	0.9	11.0	3,302	16,379	5.0	8.4
Illinois.....	184,767	705,848	22.0	(⁴)	76,361	246,894	6.8	13.4
Indiana.....	52,920	175,462	-2.2	-9.3	9,863	65,494	7.2	17.1
Iowa.....	28,757	114,842	1.9	8.3	12,379	83,388	3.3	12.7
Kansas.....	17,446	78,734	0.4	5.3	2,847	35,755	0.7	6.3
Kentucky.....	27,902	127,047	4.6	19.7	2,063	30,942	0.8	4.2
Louisiana.....	12,287	49,299	2.7	7.3	5,482	28,044	0.6	41.0
Maine.....	6,503	23,806	26.1	(⁴)	1,303	14,790	1.5	7.0
Maryland.....	100,247	417,290	4.3	⁵ 27.4	3,399	57,576	0.2	-2.9
Massachusetts.....	114,635	521,185	2.6	11.5	4,515	49,906	-0.6	10.3
Michigan.....	123,259	474,897	1.9	17.4	6,193	140,444	0.3	11.9
Minnesota.....	79,330	341,851	2.2	12.6	3,886	65,927	0.4	5.6
Mississippi.....	8,518	42,873	-1.1	54.3	1,389	14,633	-3.7	3.2
Missouri.....	29,428	³ 172,458	-2.4	6.1	11,355	71,919	-2.6	5.5
Montana.....	7,442	39,466	1.5	20.7	1,706	8,789	-1.1	4.6
Nebraska.....	16,530	56,475	12.0	50.8	2,123	21,062	3.9	98.4
Nevada.....	(X)	(X)	(X)	(X)	1,413	(NA)	(NA)	(NA)
New Hampshire.....	23	3,455	-0.2	19.0	1,229	13,781	1.5	10.3
New Jersey.....	-	13,672	-	1.8	31,379	136,144	1.6	4.1
New Mexico.....	5,079	33,417	-8.0	35.8	1,295	13,284	2.5	-13.9
New York.....	591,263	2,448,191	-1.6	-2.4	32,800	249,625	0.1	⁵ 3.5
North Carolina.....	76,643	279,775	3.3	11.6	4,110	67,058	0.9	28.9
North Dakota.....	889	15,339	0.2	5.2	1,237	15,568	1.0	19.0
Ohio.....	(X)	(X)	(X)	(X)	21,152	157,728	-0.9	-0.2
Oklahoma.....	11,065	50,098	-0.8	3.6	4,390	66,095	0.5	6.2
Oregon.....	52,911	214,983	0.9	2.6	12,118	49,273	1.5	13.0
Pennsylvania.....	(X)	(X)	(X)	(X)	26,869	141,938	12.5	16.0
Rhode Island.....	2,500	20,626	10.6	(⁴)	1,590	14,070	1.9	12.9
South Carolina.....	35,139	99,775	4.7	10.8	500	16,724	-0.2	5.0
South Dakota.....	(X)	(X)	(X)	(X)	621	11,955	-11.6	12.3
Tennessee.....	216	12,179	0.6	6.3	4,122	62,266	-	2.8
Texas.....	(X)	(X)	(X)	(X)	14,914	165,043	-0.6	1.7
Utah.....	11,973	56,023	-8.7	-4.9	1,326	10,584	1.3	6.0
Vermont.....	10,136	44,889	3.5	29.3	895	12,474	0.5	7.7
Virginia.....	61,282	291,509	2.7	2.2	8,121	64,093	1.4	4.2
Washington.....	(X)	(X)	(X)	(X)	5,364	49,970	1.1	17.3
West Virginia.....	5,328	37,300	-6.9	16.8	6,099	23,589	-11.5	-18.3
Wisconsin.....	74,744	497,931	1.6	3.9	16,322	72,264	1.2	7.5
Wyoming.....	(X)	(X)	(X)	(X)	2,008	10,633	2.3	9.2

- Represents zero or rounds to zero. NA Not available. X Not applicable.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ²Tax effective June 1, 1969.

³Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.

⁴New tax; for Connecticut, tax on capital gains, effective July 1, 1969; for Illinois, effective July 31, 1969; for Maine, effective July 1, 1969; for Rhode Island, tax on investment income, effective January 1, 1969. ⁵Data shown incorporate revision of amounts previously reported.

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.